

Senate File 2254

H-8291

1 Amend Senate File 2254, as passed by the Senate, as  
2 follows:

3 1. Page 1, after line 24 by inserting:

4 <Sec. \_\_\_\_\_. Section 331.552, subsections 34, 35, and  
5 36, Code 2009, are amended to read as follows:

6 34. Destroy tax sale redemption certificates and  
7 all associated tax sale records after ten years have  
8 elapsed from the end of the fiscal year in which the  
9 certificate was redeemed. If a tax sale certificate  
10 of purchase is cancelled as required by section 446.37  
11 or 448.1, all associated tax sale records shall be  
12 destroyed after ten years have elapsed from the end  
13 of the fiscal year in which the tax sale certificate  
14 of purchase was cancelled. This subsection applies  
15 to documents described in this subsection that are in  
16 existence before, on, or after July 1, 2003.

17 35. Destroy special assessment records required  
18 by section 445.11 within the county system after ten  
19 years have elapsed from the end of the fiscal year in  
20 which the special assessment was paid in full. The  
21 county treasurer shall also destroy the resolution of  
22 necessity, plat, and schedule of assessments required  
23 by section 384.51 after ten years have elapsed from the  
24 end of the fiscal year in which the entire schedule was  
25 paid in full. This subsection applies to documents  
26 described in this subsection that are in existence  
27 before, on, or after July 1, 2003.

28 36. Destroy mobile home and manufactured home tax  
29 lists after ten years have elapsed from the end of  
30 the fiscal year in which the list was created. This  
31 subsection applies to mobile home and manufactured home  
32 tax lists and associated documents in existence before,  
33 on, or after July 1, 2003.

34 Sec. \_\_\_\_\_. Section 331.559, subsections 15 and 20,  
35 Code 2009, are amended to read as follows:

36 15. Maintain a suspended tax list book as provided  
37 in section 427.12. After ten years from the date of  
38 payment, abatement, or cancellation of a suspended  
39 tax, special assessment, rate, or charge, the county  
40 treasurer may dispose of the official record of the  
41 suspended tax, special assessment, rate, or charge.  
42 This subsection applies to official records and  
43 associated documents in existence before, on, or after  
44 July 1, 2003.

45 20. Carry out duties relating to the preparation  
46 and correction of the tax list as provided in chapter  
47 443. After ten years from the date of receipt, the  
48 county treasurer may dispose of the tax list delivered  
49 to the county treasurer pursuant to chapter 443.  
50 This subsection applies to tax lists and associated

1 documents in existence before, on, or after July 1,  
2 2003.>

3 2. Title page, line 3, after <districts> by  
4 inserting <and to keep certain records>

5 3. By renumbering as necessary.

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COMMITTEE ON LOCAL GOVERNMENT  
GASKILL of Wapello, Chairperson